

**Amendments to the Specification**

Please amend the paragraph at page 1 lines 14 – 18 as set out in the Response filed on 14 May 2007 to read as follows.

Accordingly, the present invention provides a seat portion for a seat, which seat portion comprises at least a first part which is made of a first plastics foam material of a first hardness, and a second part which is made of a second plastics foam material of a second and lesser hardness: and in which ~~the first and the second parts are the only parts in the seat portion which provide a posterior supporting function;~~ the second part is in the form of an insert which fits into a complementarily shaped recess in the first part and does not extend into a backrest portion for the seat; the insert substantially fills the recess; ~~and the insert comprises a pair of pads which are positioned so as to be underneath the cheeks of the posterior of a person sitting on the seat portion, and a pair of legs which are positioned so as to be underneath the thighs of the person sitting on the insert;~~ the insert is a one piece insert or of a continuous shape; the recess extends into the first part from an upper surface of the first part; and the insert has an upper surface which is flush with the upper surface of the first part.

Please amend page 6 line 8 to read as follows.

Figures 10 – ~~44~~ 13 show different seat portions of the invention;

Figure 14 shows a seat portion not of the invention; and